47,000 Metric Tonnes of crude degum-med soyabean oil valued at about US 25 million (inclusive of freight charges) was received from USA under PL 480 Title III Programme.

(b) to (d) Immediately after arrival of the oil, State Trading Corporation of India (STC) commenced its auc tion through open competitive bid system in accordance with the rele vant provisions of the agreement signed between Governments of India and USA on 28th May, 1992 for ac ceptance of the gifted oil under Title III Programme. In order to avoid adverse impact on domestic edible oil prices, STC has been exercising judi cious care in deciding the quantum and sale price for disposal of the soyabean oil.

**Income tax relief to blame manufacturing Units**

1664. SHRI SHIV PRATAP MISHRA: Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that some Bombay based Razor Blade manufacturing units have been able to obtain substantial relief in income tax and central excise by having their steel making activity categorised as a Research and Development activity;

(b) if so, whether Government have made any enquiry into the matter and if so, the names of such companies; and

(c) the action proposed to he taken by Government to recover the dues?

THE MINISTER OF STATE IN THE,, MINISTRY OF FINANCE (SHRI M. V. CHANDRASHEKHAR MURTHY): (a) to (c) The details of the cases are being collected and will be laid on the Table of the House.

**Deferment of recovery of Income Tax from Migrant J&K Government Employees**

1665. SHRI MD. SALIM: Will the Minister of FINANCE be pleased to state;

(a) whether it is a fact that the Central Government had decided to defer recovery of income tax from migrant State Government employees of J & K for the year 1990-91 1991-92 and 1992-93;

(b) whether it is also a fact that this connection has not been extended for the period 1993-94 inspite of continuing abnormal conditions in Kashmir;

(c) if so, whether Government are taking steps to extend the concession of deferment of Income Tax for the period 1993-94 also; and

(d) if so, what are the details thereof?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M. V. CHANDRASHEKHAR MURTHY) : (a) Yes, Sir. It was decided by the Central Government that no deduction of income tax at source would be made from the salary payable to the migrant State Government employees of J & K for the financial years 1990-91, 1991-92 and 1992-93, but the concerned employees were required to pay the due amount of tax themselves by way of advance tax or by way of self-assessment tax, as laid down by the Income Tax Act 1961;

(b) to (d) TThe question of extending the aforesaid relaxation for the year 1993-94 will be considered, having regard to all the facts and circumstances, and, a decision thereon shall be taken as soon as possible.

**Bank Loan to M/s. Meghana Hotel com Business Complex**

1666. SHRI SAMAR MUKHERJEE: Will the Minister of FINANCE be pleased to state;